

*Attorney docket AI 332*

**IN THE SPECIFICATION**

*Page 1, line 1:*

**METHOD FOR MANUFACTURING SEMICONDUCTOR DEVICE AND  
SEMICONDUCTOR DEVICE WITH LOW RESISTANCE REGION**

*Paragraph at page 13, line 13:*

A semiconductor device according to a third aspect of the present invention includes: a plurality of cells each including a drain region of a first conductivity type; a channel region of a second conductivity type different from the first conductivity type and a source region of the first conductivity type stacked in this order on a semiconductor substrate so as to be capable of forming a channel in a direction of a thickness of the semiconductor substrate; and a low resistance region of the second conductivity type having a conductivity higher than that of the channel region, the low resistance region forming a part of an inner wall of a hole formed between adjacent ones of the plurality of cells and being formed in contact with the channel region. The drain region is shared by the plurality of the cells, and the size (e.g., width or spacing) of each of the cells is less than 2 $\mu$ m.

*Paragraph at page 19, line 16:*

On the diffusion region 30 and the silicon oxide layer 7, a source deriving (or, driving) electrode 11 mainly of aluminum (Al) is formed so as to fill the contact hole 4. The source deriving electrode 11 and the gate electrode 8 are electrically insulated from each other by means of the silicon oxide layer 7.

*Paragraph at page 14, line 23:*

The cell size (e.g., width or spacing) of this semiconductor device can be as small as, for example, 1.35  $\mu$ m.

**AMENDMENT**

**2**

**10/809,682**